



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Elias Zografos
DOCKET NO.: 22-03489.001-R-1
PARCEL NO.: 09-11-304-001

The parties of record before the Property Tax Appeal Board are Elias Zografos, the appellant, by attorney Spiro G. Zarkos, of Verros Berkshire, PC in Oakbrook Terrace; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$130,950
IMPR.: \$247,370
TOTAL: \$378,320

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 2-story dwelling of frame and brick exterior construction with 4,182 square feet of living area. The dwelling was built in 1949 and is approximately 73 years old. Features of the property include a central air conditioning, two fireplaces, and a garage with 460 square feet of building area.¹ The property has a 23,490 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,512 to 3,740 square feet of living area. The homes are either 65 or 73 years old.

¹ Neither party reported a description of the subject's foundation.

Each comparable has is reported to have a basement with finished area, central air conditioning, one fireplace, and a garage ranging in size from 441 to 1,064 square feet of building area. These properties have improvement assessments that range from \$100,290 to \$166,420 or from \$28.56 to \$46.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$163,516 or \$39.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$378,320. The subject property has an improvement assessment of \$247,370 or \$59.15 per square foot of living area.

The board of review asserted that the appellant's comparables had been previously reduced to sale price or market value.

In support of its contention of the correct assessment the board of review submitted two grid analyses with information on five suggested equity comparables located in the subject's assessment neighborhood code. For clarity in the record, the single comparable in the second grid was renumbered #5. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 3,446 to 4,567 square feet of living area. The homes were built from 1950 to 1968. The comparables each have a basement with four having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 1,300 square feet of building area. Comparable #5 also features a 1,144 square foot sport court. These properties have improvement assessments that range from \$216,300 to \$287,600 or from \$55.63 to \$75.87 per square foot of living area. The board of review requested confirmation of the assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #2 which has a significantly lower improvement assessment when compared to other comparables in this record and appears to be an outlier. The Board gives less weight to board of review comparables #1 and #4 due differences in age or dwelling size when compared to the subject. The Board also gives less weight to board of review comparable #5 which features a sport court, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject location, design, age, dwelling size, and some features. However, each comparable has a basement with finished area, a feature the subject lacks. These comparables have improvement assessments that range from \$158,140 to \$287,600 or from

\$42.28 to \$62.97 per square foot of living area. The subject's improvement assessment of \$247,370 or \$59.15 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 21, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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